

hvn

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO. 109 OF 1988

The Commissioner of Income Tax ... Applicant

Versus

M/s. The Standard Batteries Ltd... Respondent

Mr. B.M. Chatterji with Mrs. A.P. Bhosale for
Applicant.

Mr. J.D. Mistry i/by M. Jamietram for Respondents.

**CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: JULY 25, 2007**

P.C.:

. As the tax incidence is less than four lakhs and
in view of the Circular issued by the C.B.D.T. we
do not propose to answer the Reference.

. Accordingly Reference is returned as unanswered.
The questions of law raised in the Reference are
left open for consideration, if need be, in an
appropriate case.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)